



This document contains both information and form fields. To read information, use the Down Arrow from a form field.

Inherited IRA/Roth IRA Set-up Form

CLASS A AND CLASS C SHARES

Use this form if you are looking to establish a Fund of Funds Lp inherited IRA/Roth IRA or take a distribution from a Fund of Funds Lp inherited IRA/Roth IRA.

1.Account Registration

Beneficiary or Claimant Registration Name _____ Date of Birth _____

_____ Email _____

_____ Daytime Telephone _____

Number (____) _____ Address _____

_____ City _____

_____ State _____ ZIP Code _____

Deceased Shareholder Account Number _____

Type of IRA: Inherited IRA Inherited Roth IRA

If this is a new account, you must also complete the Fund of Funds Lp IRA or Roth IRA account application

2. Identify Beneficiary Relationship

Please provide decedent account owner(s) information and then select one beneficiary type. We suggest that you consult your tax advisor to determine the beneficiary relationship.

Please provide decedent account owner(s) information below:

Inheriting Directly from the Original Owner

Provide original owner's name, date of birth and date of death:

Name	Date of Birth	Date of Death
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Inheriting from a Beneficiary (not the Original Owner)

Add all previous owners of this Decedent IRA account:

Name	Date of Birth	Date of Death
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Name	Date of Birth	Date of Death
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Select one beneficiary type below*:

A. First Generation Non-Designated Beneficiary

(1st Gen NDB)

Select this option if the inherited IRA is being transferred to an entity beneficiary (estate, charity, trust)

B. First Generation Eligible Designated Sole Spouse Beneficiary (1st Gen EDB-Sole Spouse)

Select this option if you are a sole spouse and you are not electing to treat as your own IRA. If you are treating the IRA as your own, skip this section and see Installment Distribution/RMD Section below.

C. First Generation Eligible Designated Minor Beneficiary of Deceased Owner (1st Gen EDB-Minor) Select this option if

the inherited IRA is for a minor (under the age of 18) who is a direct descendent (son or daughter) of the deceased shareholder.

D. First Generation Eligible Designated Beneficiary – Other (1st Gen EDB)

Select this option if you are eligible for Life Expectancy payments (beneficiary is chronically ill, disabled, or less than 10 years younger than original account owner.)

E. First Generation Designated Beneficiary (1st Gen DB)

Select this option if you are not eligible for Life Expectancy (sibling of deceased, grandchild of deceased, child over the age of 18.)

F. Succeeding Generation Beneficiary when First Generation was Eligible Designated Sole Spouse Beneficiary (2nd or > Gen EDB-Sole Spouse)

Select this option if you are a second generation or greater beneficiary where first generation beneficiary was an Eligible Designated Sole Spouse.

G. Succeeding Generation Beneficiary when First generation was Eligible Designated Minor of Deceased Owner (2nd or > Gen EDB-Minor)

Select this option if you are a second generation or greater beneficiary when the first generation beneficiary was a minor child (under the age of 18) of the original account owner.

H. Succeeding Generation Beneficiary when First Generation was Eligible Designated Beneficiary – Other (2nd or > Gen EDB-Other)

Select this option if you are a second generation or greater beneficiary when the first generation beneficiary was eligible for Life Expectancy payments and was not the sole spouse or minor direct decedent of the original account owner.

I. Succeeding Generation Beneficiary when First Generation was a Designated Beneficiary (2nd or > Gen DB)

Select this option if you are a second generation or greater beneficiary when the first generation beneficiary was a designated beneficiary who was not eligible for Life Expectancy payments.

*If you are inheriting this account from a beneficiary and not the original account owner, be sure to select a succeeding generation beneficiary type (F-I).

3. Installment Distributions/Required Minimum Distribution

Select installment instructions based on the beneficiary type selected on previous page.

Spouse Beneficiary Options(complete if you selected beneficiary types B or F in previous section)

Election to Treat Decedent IRA as Your Own

Only available for sole spouse beneficiaries

Transfer decedent IRA into my existing Fund of

Funds Lp IRA. Fund/Account _____

Transfer decedent IRA into a Fund of Funds Lp Inherited IRA account registered in _____ Complete Traditional IRA Application for this option too.)

my name. (Life Expectancy Payment

Pay the total account balance over the applicable life expectancy beginning on _____
MM/DD/YYYY

(May be no later than December 31st of the calendar year immediately following the year in which the IRA owner died.)

Note: Life expectancy payments will be calculated using the birth date of the beneficiary. If the original account owner died prior to January 1, 2020, you can elect to have life expectancy calculated on the decedent account owner's date of birth or the beneficiary's date of birth.

Request a Distribution

Establish systematic distribution of \$ _____ over a period of _____ months/years. One-time distribution of \$ _____ Redeem the total balance in a single payment.

If decedent IRA account owner was over the Required Minimum Distribution Age: Transfer restriction applies for decedent owners that were over the Required Minimum Distribution age.*(Not applicable for Roth IRAs.) Any unpaid Required Minimum Distribution (RMD) amounts for the year of death cannot be transferred to your Inherited IRA account. **These amounts must be paid to you. Check and complete if applicable.

Distribute the amount of the remaining RMD in a single payment.

Fund of Funds Lp was calculating the RMD amount.

Please distribute \$ _____ to satisfy the remaining

RMD.

Non-Designated (Entity) Beneficiary Options (complete if you selected beneficiary type A in previous section)

If the non-spouse beneficiary is an entity (i.e., the estate, a charity or a non-qualified trust) the only option for beneficiaries of inherited IRA accounts where the owner died before Required Minimum Distribution age is to distribute the full balance by the end of the fifth calendar year following the year of the decedent IRA owner's death.*

Request a Distribution

Establish systematic distribution of \$ _____ over a period of 5 years.

One-time distribution of \$ _____.

Redeem the total balance in a single payment.

Request a distribution in the future.

3. Installment Distributions/Required Minimum Distribution (continued)

Eligible Designated (Non-Spouse) Beneficiary Options (complete if you selected beneficiary type C or D in previous section)

"Eligible designated beneficiaries" may receive RMDs calculated with reference to his or her life expectancy. An "eligible designated beneficiary" is a minor child (upon such child attaining the age of majority any remaining assets must be distributed no later than the end of the tenth calendar year after the calendar year in which the child reaches the age of 18), disabled individual, chronically ill individual, individual who is less than 10 years younger than the decedent, and spouse (spouse has own beneficiary options) of the decedent.

Life Expectancy Payment

Pay the total account balance over the applicable life expectancy beginning on _____
MM/DD/YYYY

Request a Distribution

Establish systematic distribution of \$ _____ to begin on _____
MM/DD/YYYY

One-time distribution of \$ _____

Redeem the total balance in a single payment.

Request a distribution in the future

Designated Beneficiary Options ((complete if you selected beneficiary type E, G, H, or I in previous section)

As a general rule, for an IRA owner who died on or after January 1, 2020 the assets in the traditional, SIMPLE, SEP, SARSEP or Roth IRA must be distributed to the designated beneficiary by the end of the tenth calendar year following the year of the decedent's death.

Establish systematic distribution of \$ _____ over a period of 10 years.

One-time distribution of \$ _____.

Redeem the total balance in a single payment.

Request a distribution in the future.

*Required Minimum Distribution age is 70½ if the account owner's date of birth was on or before June 30, 1949. Required Minimum Distribution age is 72 if the account owner's date of birth was after June 30, 1949.

**Under the CARES Act, RMDs are waived for calendar year 2020.

4. Allocation of Distribution

Select ONE allocation of distribution option below. The distribution amount elected above in Section 3 will be taken using the distribution option below. Failure to check one will result in an automatic Pro Rata election.

Percentage: Equal percentage to be taken from each fund.

Pro Rata: Amount to be taken based on percentage value of each fund in the account. (If you elected Required Minimum Distribution in Section 3, the percentage of value will be based on the December 31 balances of the prior year.)

Specific Election: Amount to be taken based on the specific instruction provided in the table below.

Fund(s) and Account Numbers	\$ Amount or % From Each Account
1. 2. 3. 4.	
Total Amount	

5. Method of Payment

A. Check ONE payment method below:

Send by check to account registration address. (If you want the check sent via overnight mail, complete Section 5B below) Send to my bank account via electronic transfer. (Please complete Section 7 if establishing or changing banking instructions) Send by check to an alternate address listed below - a Medallion Signature Guarantee is required in Section 8. (If you want the check sent via overnight mail, complete Section 5B below)

Address_ _____

City_ _____ State _____ ZIP Code _____

Transfer to existing account number* (Fund/Account Number): _____

Transfer to new account in fund*: _____

(Provide the appropriate Account Application)

B. Overnight Delivery - Optional (only available for one-time distributions):

I elect to have my check sent via overnight delivery (a \$10 fee will be assessed) Yes No

If yes, I would like the \$10 fee deducted from: _____

(Fund/Account Number)

Note: If no fund is indicated for the fee deduction, the \$10 charge will be taken from the highest fund balance in the account listed in Section 1.

6. Tax Withholding

Federal Tax Withholding

I understand that 10% of my distribution will be withheld for federal income tax unless I make a different election below. No tax will be withheld from a qualified distribution from a Roth IRA absent a specific instruction to withhold. Please be aware the IRS may impose a penalty for under-withholding.

I elect NOT to have federal income tax withheld*.

I elect to withhold federal income tax at the following percentage _____ % (whole percentage only)*.

*In order to withhold an amount other than the default amount, you must indicate the intended withholding percentage on line 2 of the IRS W-4R Form (indicate 0 if you elect not to withhold), located at the end of this form, and return it with this distribution request. You must provide an updated Form W-4R with each distribution where you wish to deviate from the default withholding percentage unless you have elected to establish a periodic distribution plan in section 3 of this form.

Note: You may elect 0-100% for IRA distributions being delivered within the United States and its territories, 20-100% for eligible rollover distributions, and 10-100% if your IRA distribution is being delivered outside of the United States and its territories or if a shareholder's SSN is incorrect or missing from the account.

Voluntary State Tax Withholding

If your state has Voluntary State Tax Withholding, check one of the following boxes indicating whether you wish to have state income taxes withheld. State tax withholding may apply if you do not check a box below. Also, some states do not offer state tax withholding. Refer to the instructions for specific information concerning your state.

I elect NOT to have state income tax withheld.

I elect to withhold state income tax at the following dollar amount \$ _____ (a dollar amount must be provided for systematic withdrawals) or percentage _____ % (whole percentage only)

Withholding Notice

Note: You are urged to discuss distributions from a Roth IRA with your tax advisor before making a withholding election. Many Roth IRA distributions are partially or wholly nontaxable.

Note: You may be subject to a CDSC. Please see the prospectus to determine if you are.

I have reviewed the above "Withholding Notice." I understand that all future distributions will be subject to the default withholding rate unless accompanied by an IRS Form W-4R. If a Contingent Deferred Sales Charge (CDSC) applies, it will be charged to the account before the distribution is taken out and before tax withholding is applied to the distribution.

State Tax Withholding

If federal income tax withholding is applied to your distribution, your state may also require state income taxes to be withheld. Laws regarding tax withholding are subject to change at any time without notice. Please see your tax advisor for additional information.

Depending on your state of residency, the following rules apply:

If your state of residence has:	Your options for state tax withholding are:
Mandatory State Withholding	If you elect federal tax withholding, state tax withholding will be applied, and will be calculated based on your state's applicable minimum requirements. You may also elect a specific percentage, however, your requested amount must be equal or greater than your state's minimum withholding requirement, otherwise we will apply your state's applicable minimum withholding requirement.
Non-Participatory State Withholding	You may not elect state tax withholding. State tax withholding is not available even if your state has income taxes.
Voluntary State Withholding	You may elect voluntary state income tax withholding. You must provide a specific percentage to be applied for state tax withholding.

Regardless of whether you elect to have federal, and if applicable, state tax withholding apply, you are liable for the payment of federal income tax, any state or local taxes, and any penalties which may apply to your distribution. You also may be subject to tax penalties under the estimated tax payment rules if your estimated tax payments and withholding are not adequate. IRS Publication 505 should be reviewed, especially by new retirees.

7. Bank Account Information

(Medallion Signature Guarantee Required in Section 8)

Please provide your bank account information below to change or establish banking instructions. In completing this section, I acknowledge that this information will be used for all new or existing account options and will supersede any previous banking instructions, unless otherwise noted.

Type of Account (Select one):

Checking Account (Please attach a pre-printed voided check.*)

Savings Account (Please attach a voided deposit slip.*)

Tape your voided check or deposit slip here.*

Bank Account Registration	John A. Sample 123 Same Street Anywhere, USA 12345	0000
	Pay to the Order of:	Date _____
Bank Name	ANY BANK USA	\$ _____
Bank Routing Number	Memo:	DOLLARS
Bank Account Number	: 000000000 : 000000000 0000	

VOID

Signature of Bank Account Owner(s) (Required):

Signature X _____ Date _____

Signature X _____ Date _____
(If multiple account owners, all must sign.)

*Alternatively, Fund of Funds Lp Funds will accept a letter on bank letterhead, signed by a bank employee confirming the bank account type, registration, account number and routing number.

8. Signature(s) and Certification

I certify under penalty of perjury that I have not been notified by the Internal Revenue Service that I am subject to backup withholding. If a nonresident alien: I certify that I am not a U.S. citizen, and (1) do not expect to be in the U.S. for 183 days each calendar year and I will not conduct business in the U.S. which would receive any gains from the fund, or (2) I am exempt under an income tax treaty. (You must attach a Form 1001 (Reduced Rate Certificate) if you are a non-resident alien.)

I certify that I have read and completed the instructions on this form and that I have consulted with my tax advisor, or that I otherwise fully understand the tax and other legal consequences of this request for distributions from the Fund of Funds Lp Funds IRA(s) listed in Section 1 of this form. I understand that I am responsible for knowing whether this distribution complies with applicable tax laws; and that I am responsible for reporting and paying all applicable taxes on this distribution or distributions; and that if this distribution constitutes a "premature" distribution, I am aware of the applicable tax requirements and penalties. I also certify that if I have requested a transfer of shares of a Fund of Funds Lp Funds account

to my name, I am of legal age and capacity to own such shares. I understand that neither the IRA Custodian, SS&C Global Investor & Distribution Solutions, Inc., or Fund of Funds Lp Funds and their affiliated persons and service providers have provided, or are responsible to provide, tax or legal advice to me in connection with this request. I understand and agree that neither the Custodian, SS&C Global Investor & Distribution Solutions, Inc., nor Fund of Funds Lp Funds and their affiliated persons and service providers shall be responsible for any tax due on account of this distribution(s) (including distributions based on life expectancy or required minimum distributions calculated using information I provided) or for any tax or other penalties I may pay or incur as a result of this request of any distribution(s) from this IRA. I have been advised of the distribution, termination and maintenance fees that apply to Fund of Funds Lp Funds IRAs and agree to pay all applicable fees.

Signature of Account Owner or Beneficiary (if applicable) X _____ Date _____

9. Signature Validation (if applicable)

A Medallion Signature Guarantee must be provided on all requests for distributions that are to be mailed to an address other than the address of record, sent to a bank that is not listed on the account, if you are a beneficiary taking an initial death distribution, or if the registration mailing address has been changed within the past 30 days.

Medallion Signature Guarantee:

By:

Name of Guarantor _____

Title of Guarantor _____

Signature of Guarantor X _____ Date _____

Withholding Certificate for Nonperiodic Payments and

Eligible Rollover Distributions

Give Form W-4R to the payer of your retirement payments.

Form W-4R

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0074

2024

1a First name and middle initial	Last name	1b Social security number
Address		
City or town, state, and ZIP code		

Your withholding rate is determined by the type of payment you will receive.

- For nonperiodic payments, the default withholding rate is 10%. You can choose to have a different rate by entering a rate between 0% and 100% on line 2. Generally, you can't choose less than 10% for payments to be delivered outside the United States and its territories.
 - For an eligible rollover distribution, the default withholding rate is 20%. You can choose a rate greater than 20% by entering the rate on line 2. You may not choose a rate less than 20%.
- See page 2 for more information.

2 Complete this line if you would like a rate of withholding that is different from the default withholding rate. See the instructions on page 2 and the Marginal Rate Tables below for additional information. Enter the rate as a whole number (no decimals)	2	%
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Sign Here

Your signature (This form is not valid unless you sign it.)

_____ **Date**

General Instructions

Section references are to the Internal Revenue Code. **Future developments.** For the latest information about any future developments related to Form W-4R, such as legislation enacted after it was published

Purpose of form. Complete Form W-4R to have payers withhold the correct amount of federal income tax from your nonperiodic payment or eligible rollover distribution from an employer retirement plan, annuity (including a commercial annuity), or individual retirement arrangement (IRA). See page 2 for the rules and options that are available for each type of payment. Don't use Form W-4R for periodic payments (payments made in installments at regular

intervals over a period of more than 1 year) from these plans or arrangements. Instead, use Form W-4P, Withholding Certificate for Periodic Pension or Annuity Payments. For more information on withholding, see Pub. 505, Tax Withholding and Estimated Tax.

Caution: If you have too little tax withheld, you will generally owe tax when you file your tax return and may owe a penalty unless you make timely payments of estimated tax. If too much tax is withheld, you will generally be due a refund when you file your tax return. Your withholding choice (or an election not to have withholding on a nonperiodic payment) will generally apply to any future payment from the same plan or IRA. Submit a new Form W-4R if you want to change your election.

2024 Marginal Rate Tables

You may use these tables to help you select the appropriate withholding rate for this payment or distribution. Add your income from all sources and use the column that matches your filing status to find the corresponding rate of withholding. See page 2 for more information on how to use this table.

Single or Married filing separately		Married filing jointly or Qualifying surviving spouse		Head of household	
<i>Total income over—</i>	Tax rate for every dollar more	<i>Total income over—</i>	Tax rate for every dollar more	<i>Total income over—</i>	Tax rate for every dollar more
\$0	0%	\$0	0%	\$0	0%
14,600	10%	29,200	10%	21,900	10%
26,200	12%	52,400	12%	38,450	12%
61,750	22%	123,500	22%	85,000	22%
115,125	24%	230,250	24%	122,400	24%
206,550	32%	413,100	32%	213,850	32%
258,325	35%	516,650	35%	265,600	35%
623,950*	37%	760,400	37%	631,250	37%

*If married filing separately, use \$380,200 instead for this 37% rate.

General Instructions (continued)

Nonperiodic payments—10% withholding. Your payer must withhold at a default 10% rate from the taxable amount of nonperiodic payments **unless** you enter a different rate on line 2. Distributions from an IRA that are payable on demand are treated as nonperiodic payments. Note that the default rate of withholding may not be appropriate for your tax situation. You may choose to have no federal income tax withheld by entering “-0-” on line 2. See the specific instructions below for more information. Generally, you are not permitted to elect to have federal income tax withheld at a rate of less than 10% (including “-0-”) on any payments to be delivered outside the United States and its territories.

Note: If you don't give Form W-4R to your payer, you

don't provide an SSN, or the IRS notifies the payer that you gave an incorrect SSN, then the payer must withhold 10% of the payment for federal income tax and can't honor requests to have a lower (or no) amount withheld. Generally, for payments that began before 2024, your current withholding election (or your default rate) remains in effect unless you submit a Form W-4R.

Eligible rollover distributions—20% withholding.

Distributions you receive from qualified retirement plans (for example, 401(k) plans and section 457(b) plans maintained by a governmental employer) or tax-sheltered annuities that are eligible to be rolled over to an IRA or qualified plan are subject to a 20% default rate of withholding on the taxable amount of the distribution. You can't choose withholding at a rate of less than 20% (including “-0-”). Note that the default rate of withholding may be too low for your tax situation. You may choose to enter a rate higher than 20% on line 2. Don't give Form W-4R to your payer unless you want more than 20% withheld.

Note that the following payments are **not** eligible rollover distributions for purposes of these withholding rules:

- Qualifying “hardship” distributions;
- Distributions required by federal law, such as required minimum distributions;
- Generally, distributions from a pension-linked emergency savings account;
- Eligible distributions to a domestic abuse victim;
- Qualified disaster recovery distributions;
- Qualified birth or adoption distributions; and
- Emergency personal expense distributions.

See Pub. 505 for details. See also *Nonperiodic payments—10% withholding* above.

Payments to nonresident aliens and foreign estates. Do not use Form W-4R. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, and Pub. 519, U.S. Tax Guide for Aliens, for more information.

Tax relief for victims of terrorist attacks. If your disability payments for injuries incurred as a direct result of a terrorist attack are not taxable, enter “-0-” on line 2. See Pub. 3920, Tax Relief for Victims of Terrorist Attacks, for more details.

Specific Instructions

Line 1b

For an estate, enter the estate's employer identification number (EIN) in the area reserved for “Social security number.”

Line 2

More withholding. If you want more than the default rate withheld from your payment, you may enter a higher rate on line 2.

Less withholding (nonperiodic payments only). If permitted, you may enter a lower rate on line 2 (including “-0-”) if you want less than the 10% default rate withheld from your payment. If you have already paid, or plan to pay, your tax on this payment through other withholding or estimated tax payments, you may want to enter “-0-”.

Suggestion for determining withholding. Consider using the Marginal Rate Tables on page 1 to help you select the appropriate withholding rate for this payment or distribution. The tables are most accurate if the appropriate amount of tax on all other sources of income, deductions, and credits has been paid through other withholding or estimated tax payments. If the appropriate amount of tax on those sources of income has not been paid through other withholding or estimated tax payments, you can pay that tax through withholding on this payment by entering a rate that is greater than the rate in the Marginal Rate Tables.

The marginal tax rate is the rate of tax on each additional dollar of income you receive above a particular amount of income. You can use the table for your filing status as a guide to find a rate of withholding for amounts above the total income level in the table.

To determine the appropriate rate of withholding from the table, do the following. Step 1: Find the rate that corresponds with your total income not including the payment. Step 2: Add your total income and the taxable amount of the payment and find the corresponding rate.

If these two rates are the same, enter that rate on line 2. (See *Example 1* below.)

If the two rates differ, multiply (a) the amount in the lower rate bracket by the rate for that bracket, and (b) the amount in the higher rate bracket by the rate for that bracket. Add these two numbers; this is the expected tax for this payment. To get the rate to have withheld, divide this amount by the taxable amount of the payment. Round up to the next whole number and enter that rate on line 2. (See *Example 2* below.)

If you prefer a simpler approach (but one that may lead to overwithholding), find the rate that corresponds to your total income including the payment and enter that rate on line 2.

Examples. Assume the following facts for *Examples 1* and *2*. Your filing status is single. You expect the taxable amount of your payment to be \$20,000. Appropriate amounts have been withheld for all other sources of income and any deductions or credits.

Example 1. You expect your total income to be \$62,000 without the payment. Step 1: Because your total income without the payment, \$62,000, is greater than \$61,750 but less than \$115,125, the corresponding rate is 22%. Step 2: Because your total income with the payment, \$82,000, is greater than \$61,750 but less than \$115,125, the corresponding rate is 22%. Because these two rates are the same, enter “22” on line 2.

Example 2. You expect your total income to be \$43,700 without the payment. Step 1: Because your total income without the payment, \$43,700, is greater than \$26,200 but less than \$61,750, the corresponding rate is 12%. Step 2: Because your total income with the payment, \$63,700, is

the greater than \$61,750 but less than \$115,125, corresponding rate is 22%. The two rates differ. \$18,050 of the \$20,000 payment is in the lower bracket (\$61,750 less your total income of \$43,700 without the payment), and \$1,950 is in the higher bracket (\$20,000 less the \$18,050 that is in the lower bracket). Multiply \$18,050 by 12% to get \$2,166. Multiply \$1,950 by 22% to get \$429. The sum of these two amounts is \$2,595. This is the estimated tax on your payment. This amount corresponds to 13% of the \$20,000 payment (\$2,595 divided by \$20,000). Enter "13" on line 2.

Privacy Act and Paperwork Reduction Act Notice. We ask

for the information on this form to carry out the Internal Revenue laws of the United States. You are required to provide this information only if you want to (a) request additional federal income tax withholding from your nonperiodic payment(s) or eligible rollover distribution(s); (b) choose not to have federal income tax withheld from your nonperiodic payment(s), when permitted; or (c) change a previous Form W-4R (or a previous Form W-4P that you completed with respect to your nonperiodic payments or eligible rollover distributions). To do any of the aforementioned, you are required by sections 3405(e) and 6109 and their regulations to provide the information requested on this form. Failure to provide this information may result in inaccurate withholding on your payment(s).

Failure to provide a properly completed form will result in your payment(s) being subject to the default rate; providing fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.